

PURCHASE ORDER ANALYSIS**Origin of Information Analyzed:**

- Schneider Downs and Co., Inc. (SD) obtained the Purchase Order (PO) Balances Report for the period 2008 through 2017 from Jennifer McCafferty – Finance Assistant (AP). 2008 was first year POs were categorized (i.e. BL- Blanket, RG-Regular, CT-Contract, and MV-Multi Vendor) and 2017 was the last year Heather Ernst was employed by the City of Hilliard. The PO Balances Report captures the PO number, date of issue, corresponding expense account and account description, amount of the PO, corresponding vendor, PO balance, PO status, and the remaining PO balance.
- SD obtained a record of POs requisitioned by Heather Ernst for the period 2011 through 2017. 2011 was the earliest year in which the CMI system data indicated Heather Ernst requisitioned a PO and 2017 was the last year Heather Ernst was employed by the City of Hilliard. This record captures the requisition number, PO number, PO issue date, vendor number and name, corresponding expense account, and the amount of the PO.

Analysis Performed:

- SD reviewed the PO Balances Report and filtered out all PO issue dates prior to 2011 and all expense accounts that were not Department of Recreation (Department 306) expense accounts. SD calculated the total number of POs issued (1,870) and the total dollar amount of all POs issued (\$12,919,219.46) for the Recreation and Parks Department for the period 2011 through 2017.
- SD filtered out the POs issued for each category from the PO Balances Report. For each category, SD counted the number of POs issued and calculated the total dollar amount of the POs issued. The results of SD's calculations follow:

PO DATA (Dept. 306 Requisition Total)				
	NO. POs Req.	% of Total	Total Amount of POs Req.	% of Total
BL	911	48.72%	\$ 5,652,628.68	43.75%
RG	807	43.16%	\$ 1,667,656.39	12.91%
CT	97	5.19%	\$ 5,017,724.49	38.84%
MV	55	2.94%	\$ 581,209.90	4.50%
Total:	1,870		\$ 12,919,219.46	

- SD reviewed the record of POs requisitioned by Heather Ernst. SD calculated the total number of POs issued by Ernst (1,437) and the total amount of all POs issued by Ernst (\$5,444,836.84) for the period 2011 through 2017.
- SD filtered out the POs issued for each category from the record of POs requisitioned by Heather Ernst. For each category, SD counted the number of POs requisitioned by Ernst and calculated the total dollar amount of the POs requisitioned by Ernst. The results of SD's calculations follow:

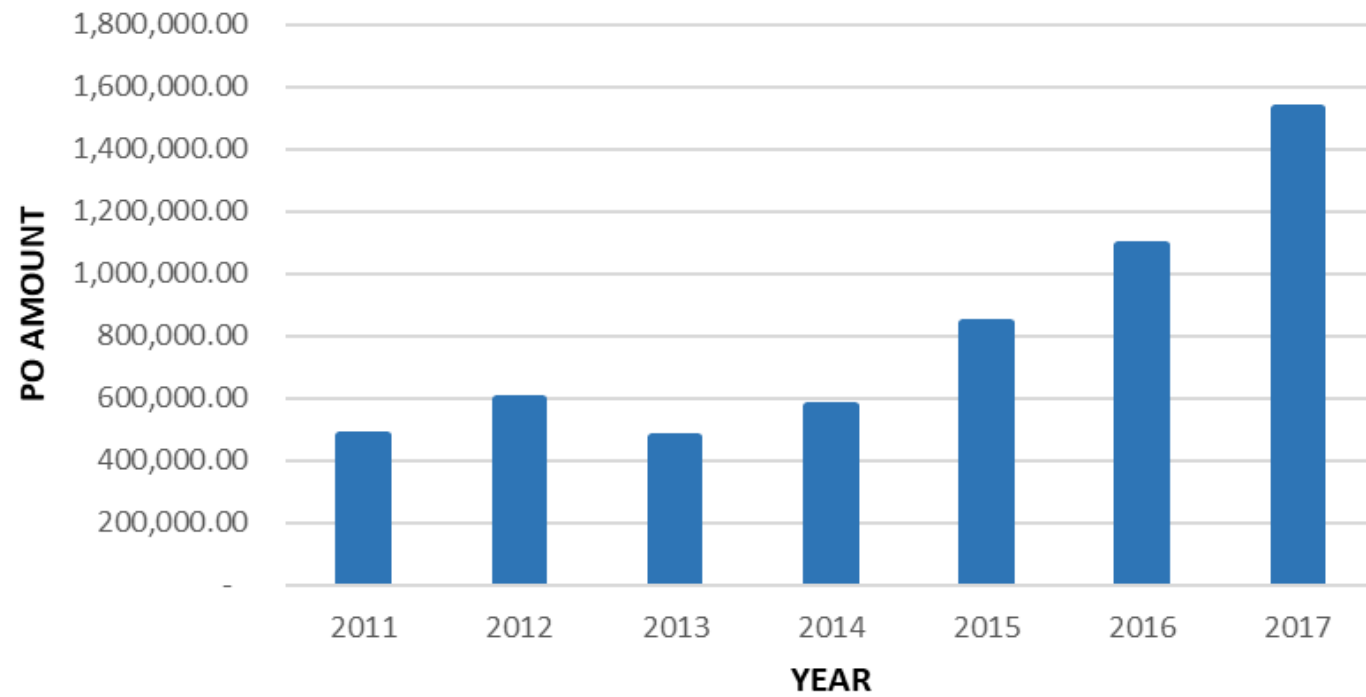
PO DATA (Heather Ernst Requisition)				
	NO. POs Req.	% Total	Total Amount of POs Req.	% Total
BL	669	46.56%	\$ 2,573,594.52	46.41%
RG	673	46.83%	\$ 1,519,221.21	27.40%
CT	46	3.20%	\$ 943,721.11	17.02%
MV	49	3.41%	\$ 508,300.00	9.17%
Total:	1,437		\$ 5,444,836.84	

- SD performed a comparative analysis of the number and dollar amount of the POs requisitioned by Heather Ernst and the total number and dollar amount of the POs requisitioned by the Recreation and Parks Department (the total amount refers to all PO's requisitioned and expensed to the Recreation and Parks Department) for the period 2011 through 2017.

	% of POs Requisitioned by Ernst compared to Total POs Requisitioned	% dollar amount of POs requisitioned by Ernst compared to total POs requisitioned
BL	73.44%	45.53%
RG	83.40%	91.10%
CT	47.42%	18.81%
MV	89.09%	87.46%

- SD identified an annual average increase in the total dollar amount of POs issue by Heather Ernst for the period 2011 through 2017 of 23.56%. The number of POs issued by Ernst remained relatively consistent with an average annual increase in the number of POs issued of 3.93%. The annual average dollar amount of the POs issued by Ernst increase at a greater annual rate of 34.24% for the period 2015 through 2018 compared to 7.79% for the period 2011 through 2013. The annual average number of POs issued by Ernst for the period 2015 through 2018 was 3.01% compared to 4.37% for the period 2011 through 2018.

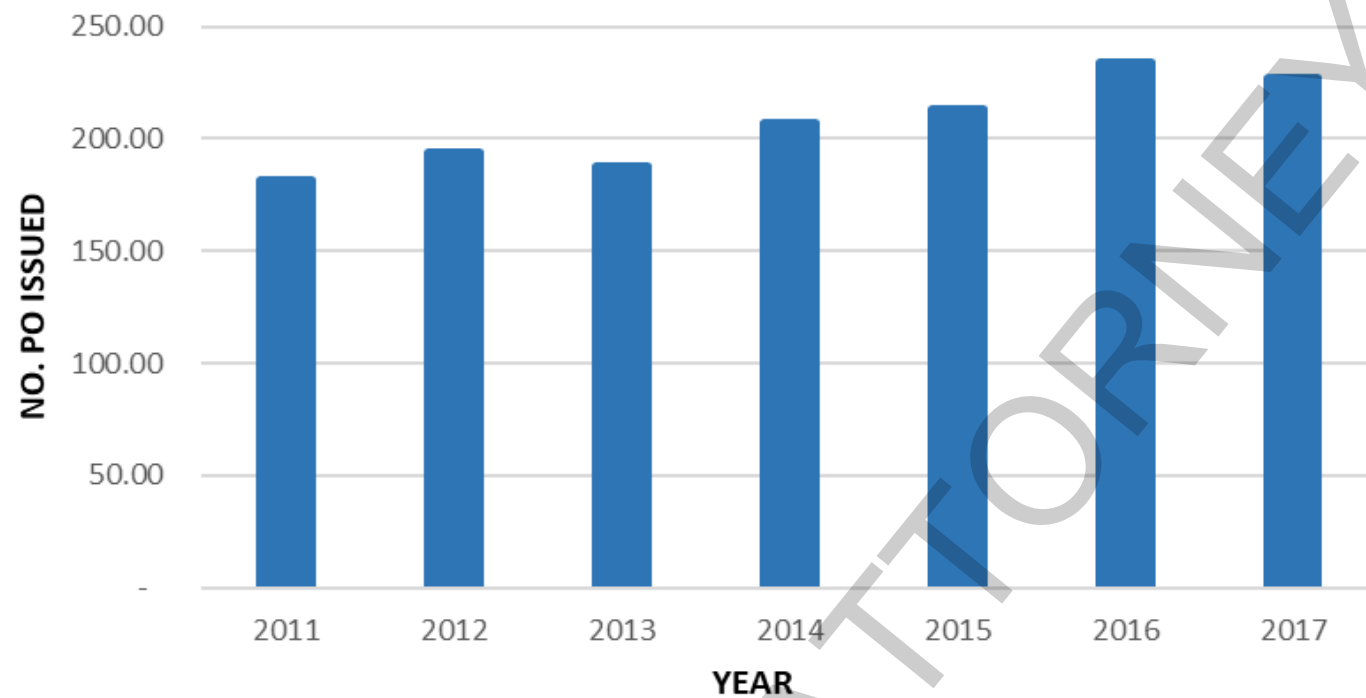
**TOTAL PO AMOUN ISSUED BY ERNST
2011 - 2017**



	2011	2012	2013	2014	2015	2016	2017	TOTAL
Total Dollar Amount of POs Requisitioned by Ernst	472,342.09	577,140.05	475,401.50	564,855.09	844,488.41	1,090,903.39	1,519,706.31	5,544,836.84
%Δ in annual Dollar Amount		22.19%	-17.63%	18.82%	49.51%	29.18%	39.31%	23.56%

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**TOTAL PO ISSUED BY ERNST
2011 - 2017**



	2011	2012	2013	2014	2015	2016	2017	TOTAL
Total Number of POs Requisitioned by Ernst	180	193	188	204	213	234	225	1,437.00
%Δ in annual POs Issued		7.22%	-2.59%	8.51%	4.41%	9.86%	-3.85%	3.93%